

**ABSTRACT OF THE DISCLOSURE**

[0031] A series of duplicate structural panels form a substantially flat sea wall, barrier wall, and the like, fabricated of synthetic resin material for driving into soils. The structural panel is elongated and of constant size and shape along its length, and is characterized by having been extruded lengthwise. The structural panel includes, in cross section, a central wall section having an inner surface, an outer surface, and opposed side wall sections. A male locking element is disposed on and extends laterally from one side section and a female locking element is disposed on and extends laterally from the other side wall section, the female locking element being configured to slidably receive and retain the male locking element. First and a second strengthening flanges are integrally formed on the inner surface, both substantially perpendicular to the central wall section and substantially parallel to each other. The first and second strengthening flanges extend along the length of the structural panel.